CHAPTER VI.—CONTINGENT CHARGES.

Introductory Note.—The terms Contingent charges or Contingencies as used in this Code include also Supplies and Services, which should however, be shown separately in all bills and accounts, distinguishing them from contingencies proper under the following rules:—

(1) Supplies and Services comprise charges which are incurred for the technical working of the department concerned, *i.e.*, charges which are not merely incidental but represent the main and proper activities of the department, *e.g.*, Exhibits for a Museum, Books for a public library, Rewards to informers, etc. Such charges are for the most part peculiar to the department in which they are incurred.

(2) Contingencies proper comprise those charges which are incidental to the management of an office, *e.g.*, Purchase of ordinary books and periodicals, etc. Such expenditure is of much the same kind whatever the department be to which the officer incurring them belongs.

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Classification of Charges.

91. The rules in this chapter apply primarily to Contingencies and Supplies and Services, but "Other Expenditure" is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules in other chapters of the code.

The term "Other Expenditure" includes such classes of expenditure as grants to educational institutions, scholarships, grants to local bodies, grants to religious or charitable institutions, contribution to public exhibitions and fairs and rewards.

92. (1) Contingent charges incurred on the public service are generally divided into the following classes :—

(*a*) Contract Contingent charges, *i.e.*, those for which a lump sum is allotted annually within which the officer may incur expenditure as required without further sanction of any kind.

They generally consist of charges, the annual incidence of which can be averaged with reasonable accuracy.

(*b*) Charges regulated by scales, such as rewards for destruction of wild animals.

(*c*) Special contingencies, *i.e.*, charges whether recurring or non-recurring, which cannot be incurred without the previous sanction of superior authority.

(*d*) Contingencies (ordinary) of Heads of Departments and other officers, passed on fully vouched bills which do not require countersignature.

(*e*) Countersigned contingent charges ; *i.e.*, charges which are controlled and reviewed by Heads of Departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Audit Office.

NOTE.—Fixed allowances for contingent expenses which are sanctioned by Government in the case of each office and drawn regularly on the establishment bill irrespective of the actual expenditure incurred in any month, are not subject to any rules laid down in this chapter, *e.g.*, contingencies of taluk offices, of District and Assistant Inspectors and Supervisors of Schools and of Local Fund Dispensaries.

93. Subject to any orders of the Government or controlling authority, an officer is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amounts allotted to him in his budget estimate or otherwise. For ordinary expenses, previous sanction is not required. Government will define the nature and limit of charges :—

(*a*) which are regarded as ordinary and may be incurred without previous sanction, and

(*b*) which are regarded as special and require the previous sanction :—

(i) of any controlling officer.
(ii) of itself.

94. No salaries of any kind (except pay of hot weather establishment, and of temporary Field establishments of Surveys and Settlements and of all sweepers who are whole-time servants or otherwise in the Civil Department or at the discretion of Government, of such other classes of menials, *e.g.*, cooks, dobies, tailors, syces, grass cutters, as Government have from time to time ruled to be

ineligible for pension or as they may in future declare as non-pensionable) and no additions to pay may be charged as contingent expenditure or included in the contingent bills; such charges should be drawn on establishment bills. Fixed travelling allowance, house rent, etc., should be drawn along with the pay of an officer.

Contingent charges on account of wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The Audit Office will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.

General Rules.

95. No officer may, without previously obtaining an extra grant, incur expenditure in excess of the amount provided for contingent charges under the minor head concerned; and when an officer exceeds the annual grant, he may, under orders of Government, be held responsible for the excess. Government may either allow a disbursing officer free discretion within this limit, or require him to restrict his expenditure within the grant for each detailed head of contingent expenditure, unless the controlling authority has previously transferred to the head in which the excess is anticipated, part of the grant under another detailed head.

1. The power of making transfers from the contingent grant of one district to that of another under the same minor head may be delegated to specified officers or retained by Government. But the transfer can only be of an ascertained surplus within the same minor head.

"The Heads of Departments mentioned in Appendix XXII B. can sanction transfers of contingent grants up to Rs. 500 within the same minor head provided the expenditure is entirely under their control." (*G. O. No. Fl.* 1305-54—G *G. F.* 70-18-1, *dated* 3*rd September* 1918, *and G. O. No. Fl. C.* 2371, *dated* 14*th June* 1924.)

2. It is very essential that expenditure under contingencies, travelling allowances, and such other miscellaneous items of a fluctuating nature should be strictly kept within the budget limits and Government expect a rigid adherence to them. While prescribing strict economy, it is not the intention of Government that efficiency should be sacrificed in any matter to attain this desirable end. No specific and minute rules can be laid down in this matter which should be left more or less to the judgment and discretion of individual officers; but much unnecessary expenditure will be avoided and great economy secured if both the spending and controlling officers will thoroughly realize the importance due to this duty and personally control the expenditure with a strict regard to economy and real necessity. Government rely upon the hearty and willing co-operation of all the Heads of Departments and Deputy Commissioners of districts in this important matter. The Comptroller will watch the expenditure under these heads from month to month and bring to the notice of Government any tendency which he detects for exceeding the limits laid down, so that corrective action may be taken both promptly and effectively. (*G. O. No.* 310-350—*R. F.* 20-1899, *dated* 11*th July* 1901.)

In sanctioning, as a special case, the expenditure incurred by the head of a department, under certain contingent heads, in excess of the budget grants, Government observed that expenditure over and above the sanctioned amount should not have been incurred without the express orders of Government, that it will cause serious embarassment to Government if heads of departments go on incurring such expenditure in spite of repeated warnings, and that Government will, in such cases, be obliged to disclaim liability and to be under the painful necessity of directing that such expenditure be met personally by the officers concerned. (*G. O. No. Fl.* 6026-65—*Med.* 206-04-2, *dated 30th June* 1905.)

96. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the grant of another year.

97. No money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take considerable time, or to prevent the lapse of budget grants.

98. The charges of two major heads may not be shown in one register, nor included in one bill except when specially authorised by the Comptroller. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill. In such a case, the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Comptroller.

99. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury.

Responsibility of Drawing Officers.

100. Every public officer should exercise the same vigilance in respect to petty contingent expenses, as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available grant and that all steps have been taken with a view to obtain an additional allotment, if the original grant has either been exceeded or is likely to be exceeded, and that in the case of contract

contingencies, the proposed expenditure does not cause any excess over the contract grant.

1. Heads of departments and Deputy Commissioners will see that no expenditure is incurred out of the budget grants unless really necessary in the interests of public service. The existence of a budget allotment should not be taken to justify its full utilisation. All officers concerned should cordially co-operate with Government in curtailing expenditure as far as possible. (*G. O. No.* 849-88– *G. F.* 73-04-2, *dated* 13*th August* 1904.)

2. Telegrams from officers respecting applications for leave of absence, appointments and other matters of a personal nature may not be sent at the expense of the State. In cases of extreme urgency for leave, necessitating an exchange of telegraphic messages, the cost of such messages will be a proper charge on the officer concerned and not on office contingencies. This rule should be strictly enforced by Heads of Departments and Deputy Commissioners (*G. O. No.* 10314-53–*Mis.* 287-1, *dated* 12*th February* 1901.)

Responsibility of Controlling Authority.

101. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates ; that previous sanction, for any item requiring it, is attached, that the requisite vouchers are all received and in order ; and that the calculations are correct ; and specially that the grants have not been exceeded, or are not likely to be exceeded and that the Audit office is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the Budget grant.

If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

Permanent Advances.

102. Advances are granted to officers who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules :—

(1) The amount is fixed by Government except in cases falling under rule (2). Applications to Government for the grant or revision of a permanent advance must be submitted through the Comptroller who will advise as to the appropriate amount of the advance.

(2) Heads of Departments (referred to in Appendix XXII B) can sanction the grant of permanent advances for officers subordinate to them, up to the amount advised by the Comptroller as appropriate. If there is any difference of opinion between the Comptroller and the sanctioning authority on this point, the matter should be referred for the orders of Government.

(3) As these advances involve the permanent retention of money outside the treasury, they must not be larger than is absolutely essential.

(4) These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums, he should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgments from them in the same way as he himself furnishes the Comptroller, and retaining them in his office.

(5) Officers of the Public Works Department are allowed separate permanent advances for meeting emergent expenditure on works.

(6) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus, if a menial servant is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.

103. Each officer who has obtained a permanent advance is required, to attach to his salary bill for July of each year payable in August a short acknowledgment in Form 19 that the amount is due from, and is to be accounted for by, himself. Salary bills not accompanied by such certificates will not be paid by treasuries. When there is a transfer of charge of an office, a similar acknowledgment for the full amount should be attached in Form 20 to the first pay bill presented at the treasury by the relieving officer after transfer. These forms provide in addition for record of the verification of the library and furniture registers. (*G. O. No. Fl.* 7090-139—*G. F.* 217-17-1, *dated 27th May* 1918.)

1. The acknowledgment should always be for the full amount at the debit of the officer including portions of the advance held by his subordinates.

2. When more than one advance is held by an officer, the aggregate amount held by him should be entered on the face of the acknowledgment and the particulars making up that amount entered on the reverse thereof.

Record of Contingent Expenditure.—Contingent Register.

104. A register of contingent expenditure in Form 21 shall be kept in each office, and the initials of the head of the office or of a gazetted officer to whom this duty has been delegated by him shall be entered against the date of payment of each item. It will be printed on royal paper in which the Comptroller will assign, to the several columns, headings suitable to the condition of each department and office. If the contingent grant of an office be divided under

two or three main sections only, still under each, the most common sub-heads may be detailed and a single column allotted for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges. An unusual charge, falling under any of the separate columns, should be described in the column headed 'Description' though the amount of it is entered only in its special column and the same 'Description' column will serve also for note of the month or period to which any recurring charges (*e.g.*, rent or punkah pullers) entered in the other columns belong.

1. If more convenient, a separate register may be maintained for each class of contingent charges.

2. The most important common heads of contingencies are noted below; any others which it may be convenient to record separately may be added to the list and those here specified may, if desired, be further sub-divided :—

(*a*) Section-writing.
(*b*) Cost of acquiring or purchasing land.
(*c*) Law charges.
(*d*) Tour charges.
(*e*) Purchase and repair of furniture.
(*f*) Purchase and repair of tents.
(*g*) Purchase of books.
(*h*) Country stationery.
(*k*) Carriage of stationery.
(*l*) Hot and cold weather charges.
(*m*) Telegrams and official postage.
(*n*) Charges of remittance within district.
(*o*) Treasury charges.
(*p*) Cloth for records.
(*q*) Miscellaneous.
(*r*) Rents, rates and taxes.

3. No charges shall be entered in any contingent bill for postage labels other than service postage labels. Receipts for expenditure incurred in the purchase of service postage stamps should always be obtained upon a printed form (Form 22) signed by the Treasury Officer.

4. Every item paid from the permanent advance *no matter on what account*, must be at once entered in the contingent register in its proper column. An advance made from the permanent advance such as railway fare to peons should be entered under the column 'advance'. When advances are subsequently adjusted, the fact of adjustment should be noted in the 'remarks' column.

5. The allotments sanctioned for each head of expenditure should be entered in the register at the commencement of the year, as also the additional allotments and transfers that may be subsequently sanctioned. The expenditure should be worked out progressively, and regulated carefully in accordance with the altered grants.

6. Either the head of the office himself or a gazetted officer to whom this duty has been delegated by him must initial the entries in the contingent register. If this duty has been performed by a non-gazetted officer, the register must be reviewed, and the entries re-initialed by the head of the office or such gazetted officer on return to headquarters

105. As the office cashier pays away any money, he will enter the date, name of payee, and number of sub-vouchers in the three columns to the left, the amount in the proper column (marking off

all the others) ; and in the case of any unusual charge, he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, see Article 117.

2. The date of payment and the amount paid must be recorded on each sub-voucher at the time of payment.

106. At the end of each month, the forward total of each column should be made in the disburser's register and when the foot of the page is reached, it should be carried forward in ink to the top of the next. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the budget grant for it, a progressive total of all the columns must be made monthly, immediately after the monthly total and will include all payments under each head, as also all work bills (see Article 121) from the commencement of the year up to the end of the last expired month.

Bills for Encashment.

107. When it is necessary to draw money for contingent expenses from the treasury as, for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in an abstract bill (Form 23). He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinise the entries initialing them in the contingent register, if this has not already been done by him, and sign the bill which the cashier will then date and number and present for payment at the treasury.

1. Bills in Form 24 will be prepared showing full details of charges in the cases referred to in Article 114.

2. Contingent charges other than Contract contingent charges will be included in the same bill. But Contract contingent charges will be entered in separate bills. In a bill for Countersigned contingent charges, details must be given of the numbers of sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-voucher is for more than Rs. 25. In a bill for Contract contingent charges, such details only need be given as will suffice for the proper classification of charges ; no details of sub-vouchers such as their numbers, need be given in the bill, and sub-vouchers for more than Rs. 25 will be retained in the office and the others destroyed.

3. When the advance is running short, a demand may be presented in excess of the balance ; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

4. To enable the treasury to see as far as possible that the money claimed on any abstract contingent bill is for authorised public service, and to bring the

procedure with regard to the preparation of such bills into strict conformity with the rules on the subject, all officers drawing abstract contingent.bills on the treasury should classify the charges according to the detailed heads of contingencies given in the budget estimates of the department or office concerned. In the case of departments or offices for which no details are given in the budget, the classification given in rule 2 under Article 104 should be adopted as far as possible. The object of the classification is simply to show that the charges incurred are really of a contingent nature and are on *bona fide* public purpose. The officers in charge of treasuries will refuse payments on abstract bills that do not furnish these details.

5. No contingent bill will be discharged at the treasury, unless the amount is stated in figures and words and both are free from erasures or other alterations. When the bill is presented without the amount in words, it should be returned by the Treasury Officer for supplying the omission. Contingent bills are not to be paid to *bearer*, unless receipted by the drawer on the back "contents received."

108. When special sanction is necessary for any charge, the sanction must be quoted both in the bill presented for encashment and in the detailed bill; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

1. In the case of charges which require, by rule or practice, special sanction of Government and for which provision has been included in the budget, the Comptroller will enforce such sanction being obtained before the charges are actually incurred and paid. (*G. O. No.* 849-88—*G. F.* 73-04-2, *dated* 13*th August* 1904.)

2. Heads of Departments will include in the estimates of cost of articles to be purchased, submitted for the sanction of Government, the charges on account of freight, shipping, etc., if such charges can be stated approximately, and if that is not possible, will state clearly in the estimates that the cost is exclusive of such charges. In the latter case, the Comptroller will admit subsidiary charges for freight, shipping, etc., without further sanction of Government, if there is budget provision therefor. (*G. O. No. Fl.* 883-931—*G. F.* 27-13-2, *dated* 18*th August* 1913.)

109. When paying rewards to informers, if it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the Deputy Commissioner or the Head of the Department to the effect that the reward has been duly paid should be submitted to the Comptroller in support of the payment, in lieu of the payees' receipt ordinarily required.

Contract Contingencies.

110. The important features of Contract contingencies are as follows:—

1. No details of expenditure beyond those required for purposes of classification need be furnished in bills.

2. Disbursing officers are given full permission to incur expenditure within the limit allowed, they being held personally responsible for any expenditure in

excess of the contract amount. Contract allotments are convenient for charges of ordinary character which do not fluctuate from time to time, such as, charges on account of purchase and repair of furniture, purchase of books, miscellaneous office expenses, rates and taxes, postage and telegrams, hot and cold weather charges and tour expenses. The contract need not necessarily be with each disbursing officer but may be with Heads of Departments, they being allowed in such cases to distribute the total contract allotments with reference to requirements of each of their subordinates. But in such cases there will be a separate contract for the Head of the Department himself so that he may not be able to spend more for his own office by withdrawing funds from the grants intended for his subordinates.

3. Charges of a special character are omitted from the contract grant.

4. The sub-vouchers for more than Rs. 25 should be retained in the office while the others should be destroyed or so defaced that they cannot be used again

Recurring Contingencies.

111. No charge which binds Government beyond a single payment may be incurred without the sanction of Government.

NOTE.—1. The sanction of Government is not required to the payment of Municipal taxes, whatever be their amount, when such taxes have been assessed by competent authority. If in any case, the Head of a Department or Offic considers that the assessment is excessive, he may represent the matter to higher authorities.

NOTE 2.—The Heads of Departments noted in Appendix XXII B are authorised to sanction recurring contingent charges under this article, subject to the Budget provision, provided the limit of Rs. 10 per mensem is not exceeded under each item and sanction does not exceed two years.

Special Contingencies.

112. Special contingencies are charges of a special character which require the sanction of a superior authority, generally Government.

The special powers exercised by officers for incurring certain items of contingent expenditure are given in Appendix XXII B.

Ordinary Contingencies.

113. Ordinary contingencies are those which are incurred by disbursing officers as occasion for them arises without sanction of any higher authority. This class includes all contingencies other than Contract and Special contingent charges.

Contingent Charges not Countersigned.

114. Officers whose bills do not require countersignature will prepare their bills in Form 24 giving full particulars of charges, attaching all sub-vouchers for charges in excess of Rs. 25 and

recording the certificate prescribed in Article 115. All payments which can be made from the permanent advance should be made from it and the same recouped by drawing the money from the treasury on bills supported by necessary sub-vouchers.

1. In the case of officers, whose contingent bills require countersignature, and where the offices of the drawing and countersigning officers are located in the same station, bills in Form 24 supported by necessary sub-vouchers should be prepared once for all and got countersigned by the officers concerned. The countersigned bills of such of these officers as are at Bangalore should be submitted to the Comptroller for pre-audit and payment, and those of officers at other places should be presented to the treasury for payment.

2. Occasions may arise in exceptional circumstances when an amount in excess of the permanent advance may be required for payment. In such cases, the required amount may be included in the contingent bill and the vouchers supporting such payments forwarded to the Comptroller's Office as soon as payments are made, giving clear reference to the bills to which they relate. Until their receipt the amounts drawn will be held under objection. These vouchers should be furnished within a month after the amounts are drawn ; otherwise the Comptroller will have power to direct the amounts to be recovered from future bills submitted for payment.

3. In the case of Supplies and Services not paid out of the permanent advanc, the bills or invoices of a firm or private party will be forwarded to the Comptroller for audit and payment, duly countersigned, with the required certificates, and after noting the Major, Minor and Detailed Head of account to which the charges are debitable.

4. The names of officers whose bills do not require countersignature are indicated in the statement given in Appendix IX.

Countersigned Contingencies.

115. (*a*) From the monthly totals of the contingent register, the monthly detailed bill will, in the case of Countersigned contingent charges, be prepared in Form 25 headed *not payable at the treasury*, and showing the monthly total of each column, with the description of each unusual charge ; the numbers of the sub-vouchers will be entered against each item ; at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer with the sub-vouchers for all sums above Rs. 25 and a certificate in the following form for smaller ones :—

I certify that the expenditure charged in this bill could not with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed, so defaced or mutilated that they cannot be used again.

NOTE.—Vouchers in respect of articles paid for by value payable post must be supported by the regular invoice or bill containing details of items, along with the V. P. covers.

(*b*) If in any month the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. Government may, however, direct the submission of sub-vouchers for any particular class of expenditure to the Audit Office, irrespective of the limit of Rs. 25 prescribed above.

2. Though officers are at liberty to draw money from the treasuries on abstract contingent bills as often as they please, there should be only one detailed contingent bill for a month furnishing details for the total amount drawn on abstract contingent bills during that month.

3. As grave inconvenience is caused by the non-receipt of detailed contingent bills in time, all heads of offices authorised to draw on abstract contingent bills should forward their detailed contingent bill to their countersigning officers, before the close of the first week following the month to which the bill relates, so that all the detailed contingent bills may be in the Comptroller's Office before the 15th of the month following that to which they relate *at the latest*.

4. Due intimation will be given by the Comptroller from time to time to the treasuries, of the offices which do not submit their detailed contingent bills in time and the payment of further abstract contingent bills stopped till the detailed contingent bills are submitted.

5. Should the head of an office, for any reason, anticipate delay in furnishing a detailed bill for any unusual or special charge, he will apply to the Comptroller for extension of time for submitting it, when the treasury will be duly apprised of the fact and instructed to pay the officer's abstract contingent bill up to a specified date on the production of a certificate modified in respect of the special items. Such cases, it need hardly be observed, will necessarily be few.

6. The Treasury Officer should see that the above instructions are strictly observed and that the certificate on the back of the bill is signed in all cases.

7. If the contingent register prescribed in Article 104 is properly maintained, there ought to be no difficulty in submitting the detailed bill correctly and punctually. If any amount drawn on any of the bills cashed during the month has been refunded into the treasury, the date of refund should be stated.

8. No detailed monthly bill is required from officers who draw money from the treasury on bills furnishing details and accompanied by sub-vouchers, whether such bills are countersigned or not. (*Vide* Article 114.)

9. A Deputy Commissioner need not personally give the certificate required from a disbursing officer; with the sanction of Government he may delegate the duty to one of his gazetted subordinates.

116. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of the unusual items, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of sub-voucher, and explanation of the objection will be noted on the bill at foot and in the ' Remarks ' column of the

register, and the amount shown in the register in the column affected will be corrected in red ink ; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The countersigning officer will then take up the register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with vouchers for amounts exceeding Rs. 25.

In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

117. There will thus be two registers of the same form in the offices of the disburser and the countersigning officer. In the first, a single line will be given to each sub-voucher ; in the second, to each monthly bill, except that each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the disbursing office for record of the numbers of sub-vouchers but in the countersigning office it would be blank. Again, for the columns to the right, that concerning the detailed bill would show in the disbursing office the date of its despatch ; in the other, the date of its receipt. The column for date of admission would, in the countersigning office show the date of despatch of the countersigned bill, while in the case of the disbursing office, it would record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered ; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

Disallowances.

118. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should without fail be refunded by short drawing on the next contingent bill presented at the treasury for the same department ; therein the gross amount of each sub-voucher would be entered, and below the total would be entered " Deduct disallowed from bill of Rs. " and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn ; after the total of the sub-vouchers in the next bill presented at the treasury, would be entered " Add amount of disallowance from bill of refunded by deduction from contingent bill No. dated and re-allowed as per "; the receipt would be for the

gross amount and the items would be re-included in the next monthly contingent bill.

NOTE.—It will be observed that the totals in the disburser's registers are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him under one detailed head is adjusted by a short charge in another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

Inspecting Officers' Bill.

119. An Inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting, at the different treasuries, contingent bills in the ordinary form, for the recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury; and in this case it will be well to require the drawing officer to note details at foot of the bill showing the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

Inter-Departmental Transfers.

120. The principles and rules prescribing the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts are given in Appendix X.

Petty and casual supplies, made for the convenience of the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

121. In the case of work done by a Government factory (such as jail workshop) or other authorised transfers, the officer in charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, clearly noting on the invoice the Major, Minor and Detailed Head of account to which the charge is debitable, and return one copy to the supplying officer. Another copy he will

file in his own office, and the third he will attach to the contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning officer the amount of such a bill should, in like manner be separately entered. Such invoices will never be retained by the countersigning officer. The supplying officer will, on receipt of the countersigned invoice, transmit the same to the Comptroller, for necessary adjustment, indicating the detailed head of account to which the amount has to be credited.

NOTE 1.—The officer served cannot charge the amount in his contingent bill, as no cash payment is made, but only a book adjustment in the Account office; but the amount available for contingent expenditure is reduced, and so to work out the available balance, note is made in the register of contingent expenditure *in red ink* and in the statement of account at the foot of the bill.

NOTE 2.—In the case of public supplies of Electric power, the bills for which are payable out of Government Funds, the departments to which the power is supplied should return the bills for the supply of power duly accepted, by the 15th of the month in which the bills are rendered. In case of bills which require the countersignature of a superior authority, the due date will be the 15th of the month following the one in which the bills are rendered.

If the bills are not returned accepted before the due dates, the Electrical Department may send a duplicate copy of the bill concerned to the Comptroller for adjustment, as if acceptance has been intimated. This procedure is admissible only in case of bills for the supply of power for lighting purposes, and not in the case of those for other supplies made and services rendered by this Department. (*G.O. No.* 562-621 *P.P.* 18-21-4, *dated 4th August* 1921, *and G.O. No. Fl.* 1514-63—*G. F.* 36-22-2, *dated 16th September* 1922.)

Expenditure for other Officers.

122. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of the contingent expenditure incurred in this way is not less than Rs. 50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the officer requiring the expenditure is attached and therefore an officer should

address his applications for any service to the principal officer of his department in the district indented on, *e.g.*, a Police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the Police Officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant, if his own should fall short beforethe end of the year. The responsibility for obtaining proper sancion always rests with the originating officer.

NOTE.—This rule does not apply to expenditure chargeable to Local Funds, which should always be recovered.

Miscellaneous.

123. Rules for making purchase of Stores are given in Appendix XI and other sundry rulings relating to Contingent expenditure in Appendix XII.